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**NOTIFICATION LETTER TO THE DEPARTMENT OF LABOR
FOR NON-QUALIFIED DEFERRED COMPENSATION ARRANGEMENT**

U.S. DEPT. OF LABOR
PUBLIC DISCLOSURE
05 AUG 30 PM 1:58

TO: Top-Hat Plan Exemption
Pension and Welfare Benefits Administration, Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

FROM: Jeffrey A. Tilson, D.D.S. and Michael Fleitz, D.D.S., Inc.
426 Beecher Road
Gahanna, OH 43230-1797
Employer I.D. No.: 31-1189056

DATE: August 23, 2005

Dear Sir or Madam:

This letter constitutes the statement required by Department of Labor Regulation Section 2520.104-23 to be filed with the Secretary of Labor in respect to non-qualified deferred compensation arrangements maintained by Jeffrey A. Tilson, D.D.S. and Michael Fleitz, D.D.S., Inc. (the "Employer").

Employer maintains the non-qualified deferred compensation arrangement for the following employees who are members of a select group of management and/or highly compensated:

Jeffrey A. Tilson, D.D.S.
Michael Fleitz, D.D.S.

Thank you for your attention to this matter.

JEFFREY A. TILSON, D.D.S. AND
MICHAEL FLEITZ, D.D.S., INC.

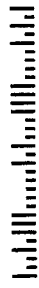
By: Jeffrey A. Tilson D.D.S. Pres.
Jeffrey A. Tilson, D.D.S., President

WPP/clf

**VIA CERTIFIED MAIL NO. 7000 1530 0000 6566 0661
RETURN RECEIPT REQUESTED**

WICKENS
HERZER
PANZA
COOK &
BATISTA

35765 CHESTER ROAD
AVON, OH 44011-1262



TOP-HAT PLAN EXEMPTION
PENSION AND WELFARE BENEFITS ADMIN ROOM N-5644
US DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE NW
WASHINGTON DC 20210

